

FINAL BILL REPORT

SSB 5133

C 155 L 17
Synopsis as Enacted

Brief Description: Concerning county boards of equalization.

Sponsors: Senate Committee on Local Government (originally sponsored by Senator Takko).

Senate Committee on Local Government
House Committee on Local Government

Background: County Boards of Equalization. By statute, BOEs have the authority to equalize property values. The term "equalize" is defined by rule but not in statute. Generally, "equalized" means ensuring comparable properties are comparably valued. The term also refers to the process by which a BOE reviews the valuation of real and personal property on the assessment roll as returned by the county assessor, so that each tract or lot of real property and each article or class of personal property is entered on the assessment roll at 100 percent of its true and fair value.

Summary: A BOE must meet annually by July 15th or within two weeks of certification of assessment rolls, whichever is later. The August 18th deadline by which the assessor must forward to DOR corrected real and personal assessment rolls in accord with changes made by a BOE is removed. The assessor is no longer required to make duplicate abstracts of the corrected values to forward to DOR.

BOEs must notify the taxpayer and assessor of decisions on taxpayer appeals within 45 days of a hearing.

Votes on Final Passage:

Senate	48	0
House	51	47

Effective: July 23, 2017

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.